IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE S.SIRI JAGAN

TUESDAY, THE 24TH APRIL 2007 / 4TH VAISAKHA 1929

WP(C).No. 8113 of 2007(N)

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PETITIONER:

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M/S.BHOOPATHI STEELS (P) LTD.,
NEW INDUSTRIAL DEVELOPMENT AREA,
KANJIKODE, PALAKKAD, REPRESENTED BY ITS
MANAGING DIRECTOR, B.RADHAKRISHNAN.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:

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1. STATE LEVEL COMMITTEE FOR SALES TAX
EXEMPTION, REPRESENTED BY ITS MEMBER
SECRETARY, DIRECTOR OF INDUSTRIES AND COMMERCE
TRIVANDRUM.

2. ASSISTANT COMMISSIONER (ASSESSMENT),
SPECIAL CIRCLE, COMMERCIAL TAXES,
PALAKKAD.

3. DEPUTY COMMISSIONER (APPEALS, COMMERCIAL
TAXES, ERNAKULAM.

4. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, PALAKKAD.

BY GOVERNMENT PLEADER (TAXES) SRI. MATHEW VADAKKETHIL

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 24/04/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

W.P.(C)NO. 8113/07

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1: TRUE COPY OF THE ORDER PASSED BY 1ST RESPONDENT DATED 7.7.03.

EXT.P2: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DATED 2.8.03.

EXT.P3: TRUE COPY OF THE LETTER ISSUED BY THE 1ST RESPONDENT DATED 30.8.06.

EXT.P4: TRUE COPY OF THE ASSESSMENT ORDER PASSED BY 2ND RESPONDENT DATED 19.1.06 FOR THE YEAR 2001-02

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EXT.P5: TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2002-03.

EXT.P6: TRUE COPY OF THE ASSESSMENT ORDER DATED 28.2.06 FOR THE YEAR 2003-04.

EXT.P7: TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2004-05.

EXT.P8: TRUE COPY OF THE APPEAL FILED BY THE PETITIOENR BEFORE THE 3RD RESPONDENT DATED 16.2.06 FOR THE YEAR 2001-02.

EXT.P9: TRUE COIPY OF THE APPEAL FILED BY THE PETITIONER FOR THE YEAR 2002-03.

EXT.P10: TRUE COPY OF THE APPEAL FILED BY THE PETITIONERDATED 27.6.06 FOR THE YEAR 2003-04.

EXT.P11: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER DATED 31.5.06 FOR THE YEAR 2004-05.

EXT.P12: TRUE COPY OF THE PETITION FOR STAY FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT DATED 16.2.07 FOR THE YEAR 2001-02.

EXT.P13: -DO- -DO- -DO- 2002-03.

EXT.P14: -DO- -DO- -DO- 27.6.06 2003-04.

EXT.P15: -DO- -DO- -DO-31.5.06 2004-05.

EXT.P16: TRUE COPY OF THE DEMAND NOTICE U/S 7 OF THE RR ACT ISSUED BY 4TH RESPONDENT DATED 5.3.07 FOR THE YEAR 2001-02.

EXT.P17: -DO- -DO- -DO- 2002-03.

EXT.P18: -DO- -DO- -DO- 2003-04.

EXT.P19: -DO- -DO- -DO- 2004-05.

/TRUE COPY/

PA TO JUDGE

S.SIRI JAGAN, J.

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W.P.(C).No.8113 of 2007

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Dated this the 24th day of April, 2007

J U D G M E N T

The learned Government Pleader submits that Exts.P12 to P15 could not be considered by the appellate authority since the post of Deputy Commissioner (Appeals), Commercial Taxes, Ernakulam, is lying vacant. In the above circumstances, I dispose of this writ petition directing the third respondent to consider and pass orders on Exts.P12 to P15 as expeditiously as possible, after the new incumbent takes charge of the post of the third respondent. Till orders are passed on Exts.P12 to P15 as directed above, further proceedings for recovery of the disputed tax shall be kept in abeyance. The concerned authority shall also pass orders on Ext.P2 expeditiously, if the same has been received and is pending.

Writ petition is disposed of as above.

sdk+ S.SIRI JAGAN, JUDGE